

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 20xx-xx)

(Budget Report for Fiscal Year 20xx-xx)

District: Monterey Peninsula College

District Code: 460

This is to certify that the Annual Financial and Budget Report was prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Chief Executive Officer



Date

In accordance with the *California Code of Regulations*, Section 58305(d), a copy of this report is due to the Chancellor's Office on or before October 10, 2009. Please submit the report as follows:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 400
Sacramento, CA 95811-6511

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

General Instructions

- A. On or before September 30, 20xx, this report is to be made available for review by the public. It is to be submitted to the Chancellor's Office **no later than October 10, 20xx**. A copy of this report is to be filed with the appropriate county officers for information and review. Refer to the Budget and CCFS 311 Calendar for the due dates for the district budget and CCFS 311.
- B. This report is divided into two parts:
- PART 1 REVENUES, EXPENDITURES, AND FUND BALANCE DATA**
- 10 - General Fund
 - 20 - Debt Service Funds
 - 30 - Special Revenue Funds
 - 40 - Capital Projects Funds
 - 50 - Enterprise Funds
 - 60 - Internal Service Funds
 - 70 - Trust Funds
- PART 2 SUPPLEMENTAL DATA**
- a. Gann Appropriation Limit
 - b. Analysis of Net Ending Balance for the General Fund
 - c. Analysis of Compliance with the 50 Percent Law
 - d. Detail of General Fund Revenues
 - e. Expenditures by Activity for the General Fund
 - f. Receipt and Expenditures of Lottery Proceeds
 - g. Analysis of Interfund Transfers
 - h. Worksheets and instructions for calculating compliance with the 50 Percent Law
 - i. Balance Sheets by fund (*in Excel only*)
- C. The California Community Colleges *Budget and Accounting Manual (2000 Edition)* should be consulted for general accounting structure and procedures, and for specific information regarding funds, accounts, etc.
- D. Each page should be completed carefully and balanced. The district name and code number should be entered in the appropriate space on every page. The district should not use subfunds in this report. Only composite fund information should be used for each fund.
- E. This report should be completed in whole numbers. Do not report cents.
- F. Any questions regarding this report should be referred to:
Chancellor's Office, California Community Colleges
Fiscal Services Unit
myarber@cccco.edu
(916) 327-6818

(916) 323-3057 FAX

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

Annual Budget and CCFS 311 Calendar

Date	Action	Authority
June 15	State Legislature sends Budget Act to Governor for signature	State Constitution, Article IV, 12(c)
July 1	Adopt a tentative budget and forward to appropriate county officer.	Title 5, 58305(a)
As required by the county	Data to compute property tax	Title 5, 58305(b)
Three days prior to public hearing	Newspaper notification of public hearing on district budget	Title 5, 58301
September 15. Allow 3 days for public review of budget before hearing	Schedule a public hearing of local governing board adopt district budget	Title 5, 58301
September 15	Adoption of district budget.	Title 5, 58305(c)
September 30	File 311 with County and make 311 available for public review.	Title 5, 58305(d)
October 10	Submit 311 to Chancellor's Office	Title 5, 58305(d)

CCFS 311 – PART 1
Revenues, Expenditures, and Fund Balance Data
General Information

EDP No.	Description/Definition
	– Funds. (See <i>Budget and Accounting Manual</i> , Chapter 2)
801	– Total Revenues. (See <i>Budget and Accounting Manual</i> , Chapter 3)
501	– Total Expenditures. (See <i>Budget and Accounting Manual</i> , Chapter 4)
201	– Excess/(Deficiency) of Revenues over Expenditures. The difference between Total Revenues (EDP 801) and Total Expenditures (EDP 501). Use brackets when a deficiency occurs.
901	– Net Increase/(Decrease) in Fund Balance. The net results of operations and other items (EDP 201 plus EDP 8900 less EDP 7000). Use brackets when there is a decrease.
902	– Net Beginning Balance, July 1. This is the same amount reported as Net Ending Balance for the preceding June 30 as reported on the CCFS-311.
903	– Prior Years Adjustments. (See <i>Budget and Accounting Manual</i> , Chapter 3–Property Taxes, Chapter 5–Fund Balance)

The beginning fund balance for the current period should equal the ending balance, as previously stated for the prior period. For each of the seven schedules of *Revenues, Expenditures, and Fund Balance Data*, Net Beginning Balance - July 1 (line 902) should be the same as the prior year's Ending Fund Balance - June 30 (line 905).

This beginning balance must then be adjusted for any prior year or other adjustments to correctly reflect the beginning balance. Such adjustments are entered on line 903 - Prior Year Adjustments. These adjustments include items such as

- Prior year audit adjustments of revenues or expenditures affecting the prior year's ending balance;
- Mathematical mistakes; and
- Oversight of facts that existed at the time the financial statements were prepared.

Note: Adjustments to local property tax revenues are treated as adjustments to current revenues and not as prior years' adjustments.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	8,977	2,000	2,137,247	2,370,477	2,146,224	2,372,477
State Revenues	8600	24,453,661	22,071,622	3,667,509	2,319,841	28,121,170	24,391,463
Local Revenues	8800	17,697,841	17,598,500	412,600	617,876	18,110,441	18,216,376
TOTAL REVENUES	801	42,160,479	39,672,122	6,217,356	5,308,194	48,377,835	44,980,316
EXPENDITURES:							
Academic Salaries	1000	15,745,978	14,985,409	1,484,864	1,147,120	17,230,842	16,132,529
Classified Salaries	2000	7,740,028	7,638,414	1,192,471	1,198,051	8,932,499	8,836,465
Employee Benefits	3000	4,159,078	4,336,678	401,826	386,220	4,560,904	4,722,898
Supplies and Materials	4000	820,607	721,674	345,857	142,453	1,166,464	864,127
Other Operating Expenses and Services	5000	6,330,251	5,496,701	1,628,262	1,456,629	7,958,513	6,953,330
Capital Outlay	6000	232,857	130,912	152,007	244,713	384,864	375,625
TOTAL EXPENDITURES	501	35,028,799	33,309,788	5,205,287	4,575,186	40,234,086	37,884,974
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	7,131,680	6,362,334	1,012,069	733,008	8,143,749	7,095,342
OTHER FINANCING SOURCES	8900	50,000		61,731	64,458	111,731	64,458
OTHER OUTGO	7000	7,092,699	6,280,996	1,073,800	797,464	8,166,499	7,078,460
NET INCREASE/(DECREASE) IN FUND BALANCE	901	88,981	81,338		2	88,981	81,340
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	4,094,008	4,182,989	(1)	(1)	4,094,007	4,182,988
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	4,094,008		(1)		4,094,007	
ENDING FUND BALANCE, JUNE 30	905	4,182,989	4,264,327	(1)	1	4,182,988	4,264,328

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			23,964		49,871	
Local Revenues	8800	19,485	19,875	5,574,689			
TOTAL REVENUES	801	19,485	19,875	5,598,653		49,871	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803					306,736	275,324
TOTAL - OTHER FINANCING SOURCES	808					306,736	275,324
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	20,325	19,875	4,905,000		517,063	275,324
Debt Interest and Other Service Charges	712			3,532,471			
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	20,325	19,875	8,437,471		517,063	275,324
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(20,325)	(19,875)	(8,437,471)		(210,327)	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(840)		(2,838,818)		(160,456)	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	21,745	20,905	7,477,312	4,702,636	164,308	3,852
Prior Years Adjustments	903			64,142			
Adjusted Beginning Balance	904	21,745		7,541,454		164,308	
ENDING FUND BALANCE, JUNE 30	905	20,905	20,905	4,702,636	4,702,636	3,852	3,852

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND: 35 REVENUE BOND PROJECT FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	25,586	17,000				
State Revenues	8600	144,686	234,816	(210)		(1,872)	
Local Revenues	8800	96,364	108,473	325,562	430,000	295,518	279,200
TOTAL REVENUES	801	266,636	360,289	325,352	430,000	293,646	279,200
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	417,551	431,390	141,719	186,494	16,666	19,098
Employee Benefits	3000	99,753	104,533	30,841	40,183	4,563	5,282
Supplies and Materials	4000	26,517	20,496	12,509	10,500	1,235	1,150
Other Operating Expenses and Services	5000	7,255	10,184	77,155	95,800	152,175	187,751
Capital Outlay	6000				5,000	8,286	3,000
TOTAL EXPENDITURES	501	551,076	566,603	262,224	337,977	182,925	216,281
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(284,440)	(206,314)	63,128	92,023	110,721	62,919
OTHER FINANCING SOURCES	8900	478,246	405,829				
OTHER OUTGO	7000	193,806	199,515	65,703	90,176	31,276	48,702
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(2,575)	1,847	79,445	14,217
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			64,356	61,781	105,783	185,228
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			64,356		105,783	
ENDING FUND BALANCE, JUNE 30	905			61,781	63,628	185,228	199,445

CALIFORNIA COMMUNITY COLLEGES
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Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	547,553	182,000				
Local Revenues	8800	17,797	11,458	198,008	1,700,000		
TOTAL REVENUES	801	565,350	193,458	198,008	1,700,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,805	5,614	931			
Other Operating Expenses and Services	5000	137,265	134,975	5,686,431	5,872,436		
Capital Outlay	6000	1,402,424	413,090	10,475,401	8,157,075		
TOTAL EXPENDITURES	501	1,555,494	553,679	16,162,763	14,029,511		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(990,144)	(360,221)	(15,964,755)	(12,329,511)		
OTHER FINANCING SOURCES	8900	440,159	51,205				
OTHER OUTGO	7000	50,000					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(599,985)	(309,016)	(15,964,755)	(12,329,511)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,261,946	661,961	101,065,446	85,122,778		
Prior Years Adjustments	903			22,087			
Adjusted Beginning Balance	904	1,261,946		101,087,533			
ENDING FUND BALANCE, JUNE 30	905	661,961	352,945	85,122,778	72,793,267		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	(50,464)	440,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	5,964,966	6,777,696				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	45,850					
Capital Outlay	6000						
TOTAL EXPENDITURES	501	6,010,816	6,777,696				
NET INCOME / LOSS	201	(6,061,280)	(6,337,696)				
OTHER FINANCING SOURCES	8900	6,649,216	6,337,696				
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901	587,936					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	8,567,991	8,479,077				
Prior Years Adjustments	903	(676,850)					
Adjusted Beginning Balance	904	7,891,141					
ENDING FUND BALANCE, JUNE 30	905	8,479,077	8,479,077				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 75 SCHOLARSHIP AND LOAN TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,779,674	226,130				
State Revenues	8600						
Local Revenues	8800			117,593	114,000	2,446,150	2,000,000
TOTAL REVENUES	801	2,779,674	226,130	117,593	114,000	2,446,150	2,000,000
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			84,065	114,000	2,328,279	2,000,000
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	1,486		84,065	114,000	2,328,279	2,000,000
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	2,778,188	226,130	33,528		117,871	
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	2,775,264	226,130				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,924		33,528		117,871	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(34,114)	(31,190)	57,072	90,600	459,156	454,660
Prior Years Adjustments	903					(122,367)	
Adjusted Beginning Balance	904	(34,114)		57,072		336,789	
ENDING FUND BALANCE, JUNE 30	905	(31,190)	(31,190)	90,600	90,600	454,660	454,660

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 79 OTHER TRUST FUNDS		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	569,692	400,000				
TOTAL REVENUES	801	569,692	400,000				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	462,219	400,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501	462,219	400,000				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	107,473					
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	107,473					
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	395,803	203,853				
Prior Years Adjustments	903	(299,423)					
Adjusted Beginning Balance	904	96,380					
ENDING FUND BALANCE, JUNE 30	905	203,853	203,853				

Gann Appropriation Limit

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.
 SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).
 Using the method prescribed by the Chancellor's Office and approved by the Department of Finance, please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2009-10

Amount \$11	State Use Only (EDP)	Description
\$67,842,904	11	Appropriations Limit.
\$36,118,598	12	Appropriations subject to limit.
\$22,116,298	13	Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.
\$0	14	Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2008-09

State Use Only (EDP) No. S10 General Fund Total	Description	
905		A. NET ENDING BALANCE
4,182,988		Identify the following legally restricted or Board designated amounts within the net ending balance:
		B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)
611		Investments (at cost)
612		Student Loans Receivable
613		Stores, Inventories, and Prepaid Items
619		Subtotal B
		C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)
621		Federal and State
622		Local
629		Subtotal C
675		D. Subtotal Reserved (B + C)
		E. Amounts committed by contract/other legal obligations:
631		Capital Outlay and Equipment Replacement
632		Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts
633		Other
639		Subtotal E
649		F. Amounts for district's self-insurance program
659		G. Amounts for court order payments
		H. Amounts designated by Board action for specific future purposes excluding amounts above:
661		Capital Outlay and Equipment Replacement
662		Personal Services and/or Consulting Contracts
663		General Reserve
664		Other
4,182,988		Subtotal H
4,182,988		I. TOTAL, DESIGNATED AMOUNTS (D through H)
679		J. UNCOMMITTED BALANCE (A less I)
690		

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

**Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education**

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Object Category	State Use Only (EDP)	S11 GENERAL FUND - UNRESTRICTED SUBFUND	
		ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	12,091,624	12,155,162
Noninstructional Salaries (CA 1200 and 1400)	408		3,227,147
Subtotal Academic Salaries	409	12,091,624	15,382,309
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		6,221,936
Instructional Aides (CA 2200 and 2400)	416	1,217,306	1,331,465
Subtotal Classified Salaries	419	1,217,306	7,553,401
Employee Benefits (CA 3000)	429	1,709,516	3,826,241
Supplies and Materials (CA 4000)	435		781,525
Other Operating Expenses and Services (CA 5000)	449	2,492,708	5,322,653
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		25,501
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	17,511,154	32,891,630
Less Exclusions for Current Expense of Education	469	(924,654)	(2,928,381)
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	18,435,808	35,820,011
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	51.47%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		17,910,005
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		17,910,005

Detail of General Fund Revenues

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund S10 Total General Fund	Fund S12 Restricted	Fund S11 Unrestricted	State Use Only (EDP)	Description		
				Actual (1)	Actual (1)	Actual (1)
				8110	2,187	2,187
				8120		
				8130		
				8140	27,948	27,948
				8150	135,638	135,638
				8160	1,190	1,190
				8170	178,349	178,349
				8190	1,795,312	1,795,312
				8100	2,137,247	2,137,247
				Federal Revenues (CA 8100):		
				8110	2,187	2,187
				8120		
				8130		
				8140	27,948	27,948
				8150	135,638	135,638
				8160	1,190	1,190
				8170	178,349	178,349
				8190	1,795,312	1,795,312
				Federal Revenues (CA 8100):		
				121	139,374	139,374
				122	22,430,741	22,430,741
				123	885,394	885,394
				State Revenues (CA 8600)		
				121	139,374	139,374
				122	22,430,741	22,430,741
				123	885,394	885,394
				General Categorical Programs (CA 8620)		
				124		
				125	848,678	848,678
				126	868,851	868,851
				127		
				128	173,020	173,020
				129	45,183	45,183
				130	1,487,747	1,487,747
				Reimbursable Categorical Programs (CA 8650)		
				132		
				133	97,438	97,438
				State Tax Subventions (CA 8670):		
				134	78,717	78,717
				135		
				136		
				State Non-Tax Revenues (CA 8680):		
				137	924,654	924,654
				138		
				139	(5,219)	(5,219)
				Other State Revenues		
				8690		
				TOTAL STATE REVENUES		
				8600	24,453,661	24,453,661
				TOTAL FEDERAL REVENUES		
				8100	2,137,247	2,137,247
				TOTAL REVENUES		
				8600	24,453,661	24,453,661
				8100	2,137,247	2,137,247
				TOTAL GENERAL FUND REVENUES		
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				TOTAL GENERAL FUND REVENUES		
				8600	24,453,661	24,453,661
				8100	2,137,247	2,137,247
				TOTAL GENERAL FUND REVENUES		
				8600	24,453,661	24,453,661

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Detail of General Fund Revenues

State Use Only (EDP)	Description	Fund S11	Fund S12	Fund S10
		Unrestricted Actual (1)	Restricted Actual (1)	Total General Fund Actual (1)
8811	Tax Allocation, Secured Roll	12,892,990		12,892,990
8812	Tax Allocation, Supplemental Roll	193,924		193,924
8813	Tax Allocation, Unsecured Roll	595,248		595,248
8816	Prior Years Taxes	1,012,675		1,012,675
8817	Education Revenue Augmentation Fund (ERAF)	(419,487)		(419,487)
8820	Contributions, Gifts, Grants, and Endowments		168,181	168,181
8820	Contract Services (CA 8830):			
140	Contract Instructional Services			
141	Other Contract Services	181,850		181,850
8840	Sales and Commissions	10,468		10,468
8850	Rentals and Leases	9,811		9,811
8860	Interest and Investment Income	(39,774)		(39,774)
8872	Student Fees and Charges	2,974		2,974
8873	Dormitory	1,754,537		1,754,537
8874	Enrollment			
8875	Field Trips and use of Nondistrict Facilities			
8876	Health Services		244,125	244,125
8877	Instructional Materials Fees and Sales of Materials	50,307		50,307
8878	Insurance	525,137		525,137
8879	Student Records	39,293		39,293
8880	Nonresident Tuition	617,160		617,160
8881	Parking Services and Public Transportation			
8885	Other Student Fees and Charges	270,728	294	271,022
8890	Other Local Revenues			
8800	TOTAL LOCAL REVENUES	17,697,841	412,600	18,110,441
801	TOTAL REVENUES (8100 + 8600 + 8800)	42,160,479	6,217,356	48,377,835
8910	Proceeds of General Fixed Assets			
8940	Proceeds of General Long-Term Debt			
8980	Incoming Transfer	50,000	61,731	111,731
8900	TOTAL OTHER FINANCING SOURCES	50,000	61,731	111,731
899	TOTAL REVENUES AND OTHER FINANCING SOURCES	42,210,479	6,279,087	48,489,566

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	113,087		2,140			115,227
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	685,853	375,455	525,783	3,911		1,591,002
Business and Management	0500	806,250	104,895	9,656			920,801
Communications	0600	28,610					28,610
Information Technology	0700	313,160	3,524	4,131	4,407		325,222
Education	0800	1,889,100	355,803	49,248			2,294,151
Engineering and Industrial Tech.	0900	251,286		9,839	16,087		277,212
Fine and Applied Arts	1000	2,438,589	316,634	131,433	4,439		2,891,095
Foreign Language	1100	601,288	157,464	3,220			761,972
Health	1200	441,654	154,416	892,753	51,237		1,540,060
Family and Consumer Sciences	1300	408,302	2,893	9,611	3,157		423,963
Law	1400						
Humanities (Letters)	1500	2,704,033	180,069	24,021	200		2,908,323
Library Science	1600	49,070					49,070
Mathematics	1700	1,456,002	7,866	2,441	969		1,467,278
Military Studies	1800						
Physical Sciences	1900	1,013,699	188,083	42,856			1,244,638
Psychology	2000	261,681		1,604			263,285
Public and Protective Services	2100	377,583	157,014	1,272,419			1,807,016
Social Sciences	2200	957,043	158,816	12,157	7,721		1,135,737
Commercial Services	3000						
Interdisciplinary Studies	4900	969,297	168,484	782,414	955		1,921,150
Instruct. Staff-Retir's Bnt's & Retire. Incents	5900						
Subtotal - Instructional Activities	599	15,765,587	2,331,416	3,775,726	93,083		21,965,812

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments
CCFS-311 Page 13 Monterey Peninsula Community College District

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		522,023	19,693	969		542,685
Course and Curriculum Development	6020		165,525	35,500	10,594		211,619
Academic/Faculty Senate	6030		45,751	4,943			50,694
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		733,299	60,136	11,563		804,998
Instructional Support Services (6100)							
Learning Center	6110		123,209	10,745	3,538		137,492
Library	6120		733,457	136,646	49,115		919,218
Media	6130		78,350	9,113			87,463
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100		935,016	156,504	52,653		1,144,173
Admissions and Records	6200		594,458	26,586			621,044
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		820,838	7,939			828,777
Matriculation and Student Assessment	6320		427,626	53,198	10,346		491,170
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		1,248,464	61,137	10,346		1,319,947

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		426,173	94,471	1,278		521,922
Extended Opportunity Prgrams. & Services (EOPS)	6430		395,915	34,050		508,456	938,421
Health Services	6440		45,442	199,310			244,752
Student Personnel Administration	6450						
Financial Aid Administration	6460		540,543	67,279	3,729		611,551
Job Placement Services	6470		52,802	871			53,673
Veterans Services	6480						
Miscellaneous Student Services	6490		524,216	43,204	955		568,375
Subtotal - Other Student Services	6400		1,985,091	439,185	5,962	508,456	2,938,694
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		368,169	348,380			716,549
Custodial Services	6530		850,961	81,855	5,637		938,453
Grounds Maintenance and Repairs	6550		313,232	56,418	1,590		371,240
Utilities	6570			976,849			976,849
Other Operation and Maintenance of Plant	6590		166,453	55,811	963		223,227
Subtotal - Operation and Maintenance of Plant	6500		1,698,815	1,519,313	8,190		3,226,318
Planning, Policymaking, and Coordination	6600		1,488,283	391,654			1,879,937

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		239,612	304,523			544,135
Fiscal Operations	6720		734,603	(82,320)	744		653,027
Human Resources Management	6730		405,748	39,450	744		445,942
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750			10,659			10,659
Staff Diversity	6760			13,058			13,058
Logistical Services	6770		366,351	735,656	24,437		1,126,444
Management Information Systems	6780		969,096	298,847	168,810		1,436,753
Other General Institutional Support Services	6790						
Subtotal - General Institutional Support Services	6700		2,715,410	1,319,873	194,735		4,230,018
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800						

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		3,997	2,052			6,049
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960			196,248	5,875		685,490
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		487,364	198,300	5,875		691,539
Auxiliary Operations (7000)							
Contract Education	7010	173,045	567,997	1,176,563	2,457	570,683	2,490,745
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000		173,045	567,997	2,457	570,683	2,490,745
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					6,961,258	6,961,258
Student Aid	7320					64,371	64,371
Other Outgo	7330					61,731	61,731
Subtotal - Transfers, Student Aid, and Other Outgo	7300					7,087,360	7,087,360
TOTAL EXPENDITURES and OTHER OUTGO	391	15,938,632	14,785,613	9,124,977	384,864	8,166,499	48,400,585

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA**

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				499,009
b) Accrued	860A				572,238
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A	924,654			924,654
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	146,593			146,593
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A				
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	1,071,247			1,071,247
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				1,091,000
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B	969,000			969,000
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	122,000			122,000
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B				
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	1,091,000			1,091,000
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
61	IN	Self-Insurance Fund	5,603,090	
11	OUT	Unrestricted Subfund		5,603,090
33	IN	Child Development Fund	478,246	
11	OUT	Unrestricted Subfund		478,246
12	IN	Restricted Subfund	61,731	
11	OUT	Unrestricted Subfund		61,731
41	IN	Capital Outlay Projects Fund	440,159	
11	OUT	Unrestricted Subfund		440,159
29	IN	Other Debt Service Fund	306,736	
11	OUT	Unrestricted Subfund		306,736
61	IN	Self-Insurance Fund	497,930	
12	OUT	Restricted Subfund		497,930
61	IN	Self-Insurance Fund	193,806	
33	OUT	Child Development Fund		193,806
61	IN	Self-Insurance Fund	65,703	
39	OUT	Other Special Revenue Fund		65,703
	IN	Other Special Revenue Fund		
61	IN	Self-Insurance Fund	10,951	
35	OUT	Revenue Bond Project Fund		10,951

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

**** Summary Page ****

Page: 2

Analysis of Interfund Transfers

**SUPPLEMENTAL DATA
For Actual Year: 2008-09**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			7,658,352	7,658,352
61		Self-Insurance Fund	6,371,480	
11		Unrestricted Subfund		6,889,962
33		Child Development Fund	478,246	
12		Restricted Subfund	61,731	
41		Capital Outlay Projects Fund	440,159	
29		Other Debt Service Fund	306,736	
12		Restricted Subfund		497,930
33		Child Development Fund		193,806
39		Other Special Revenue Fund		65,703
35		Revenue Bond Project Fund		10,951